



STATE BOARD OF EQUALIZATION

120 N STREET, SACRAMENTO, CALIFORNIA  
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CINDY RAMBO  
Executive Director  
No. 91/17

March 1, 1991

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

REPRESENTATIVE PERIODS FOR THE 1991 TAX YEAR  
FOR THE ASSESSMENT OF AIRCRAFT OPERATED BY  
CERTIFICATED AIR CARRIERS AND  
SCHEDULED AIR TAXI OPERATORS

Pursuant to the provisions of Section 1153 of the Revenue and Taxation Code and Title 18, Section 202, of the California Administrative Code, the State Board of Equalization designates the following representative periods for use in assessing the aircraft of the captioned carriers as of March 1, 1991.

I. Scheduled Activity

For aircraft of a type which were controlled on 12:01 a.m. March 1, 1991 by the reporting carrier, the representative period for measuring the scheduled ground and flight time and the scheduled arrival and departure activities shall be a consecutive seven-day period as reflected in the schedules in effect at 12:00 noon on Sunday, February 24, 1991. The last part of the foregoing sentence is underlined to emphasize that the one-week schedule to be reported is the schedule in effect only at the specified time and date, regardless of any changes to the schedule that may be planned and/or implemented during the ensuing week.

II. Nonscheduled Activity

For aircraft of a type which were controlled on 12:01 a.m. March 1, 1991 by the reporting carrier, the representative period for measuring the nonscheduled ground and flight time and nonscheduled arrival and departure activities shall be:

- (1) The twelve-month period from March 1, 1990 through February 28, 1991, if the aircraft was first used by the reporting carrier in revenue service on or before March 1, 1990 and was part of the carrier's fleet at both the beginning and the end of the period.
- (2) A period beginning with the carrier's first use of the aircraft in revenue service during the twelve-month period from March 1, 1990 through February 28, 1991, and ending with February 28, 1990 if that first use occurred between March 1, 1990 and December 31, 1990.

March 1, 1991

- (3) A period beginning with the carrier's first use of the aircraft in revenue service and ending 60 days thereafter, but not later than April 15, 1991 if that first use or control occurred after December 31, 1990. This paragraph is not applicable if the first control of the aircraft occurred after 12:01 a.m. March 1, 1991.
- (4) If, during any time within the periods specified in subparagraphs (1) through (3) the aircraft was not controlled by the reporting carrier, that time shall be excluded from the representative period for the aircraft.

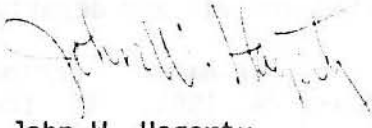
III. A separate flight-and-ground-time factor and arrival and departure factor must be computed for each type of aircraft. The types are as follows:

- (1) Piston-powered
- (2) Turboprop powered
- (3) Helicopter
- (4) Turbojet- and Turbofan-powered, narrow body
  - (a) Two engine
  - (b) Three engine
  - (c) Four engine
- (5) Turbojet- and Turbofan-powered, wide body
  - (a) Two engine
  - (b) Three engine
  - (c) Four engine

Enclosed are tables of standard flight times for jet aircraft.

If you have any questions concerning the contents of this letter, please contact the Business Property Technical Services Section at (916) 445-4982.

Sincerely,



John W. Hagerty  
Deputy Director  
Property Taxes Department

JWH:wpc  
Enclosures  
AL-01-0666A

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT**  
**March 1, 1991**

**INTERSTATE**

<u>From/To</u>	<u>To/From</u>	<u>Standard Time In Minutes From/To The State Line</u>
Arcata	Medford	23
Bakersfield	Las Vegas	30
Blythe	Yuma	12
Burbank-Hollywood	Las Vegas	40
	Portland	79
	Salt Lake City	29
	Seattle/Tacoma	57
Concord	Albuquerque	39
	Detroit	21
	Indianapolis	26
	Las Vegas	60
	Los Cabos, Baja	77
	Minneapolis	22
	Phoenix	73
	Pittsburgh	22
	Tucson	67
Crescent City	North Bend	5
El Centro	Yuma	16
Fresno	Denver	19
	Las Vegas	41
	Phoenix	43
	Reno	20
John Wayne/Orange	Aspen	37
	Boston	25
	Chicago	31
	Dallas-Ft. Worth	33
	Denver	36
	Houston	26
	Indianapolis	27
	Kansas City	28
	Las Vegas	42
	Memphis	29
	Minneapolis/St. Paul	26
	Phoenix	34
	Portland	88
	Reno	63

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT  
March 1, 1991

INTERSTATE

<u>From/To</u>	<u>To/From</u>	<u>Standard Time In Minutes From/To The State Line</u>
John Wayne/Orange	Salt Lake City	34
	Seattle	67
	Sun Valley	59
Long Beach	Chicago	31
	Dallas	31
	Denver	34
	Fargo	38
	Portland	86
	Seattle	65
Los Angeles	Acapulco	20
	Anchorage	6
	Albuquerque	36
	Atlanta	29
	Auckland	5
	Baltimore	26
	Birmingham	31
	Bogota	19
	Boise	35
	Boston	27
	Calgary/Alberta	35
	Chicago	31
	Cincinnati	29
	Cleveland	29
	Columbus	29
	Dallas/Ft. Worth	31
	Dayton	28
	Denver	32
	Des Moines	28
	Detroit	28
	Edmonton	36
	El Paso/Juarez	31
	Guadalajara	20
	Guatemala	22
	Hartford	26
	Hilo	5
	Honolulu	5
	Houston	28
	Huntsville	29
	Indianapolis	29
	Kansas City	30
	Las Vegas	45
	Lima	17

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT  
March 1, 1991

INTERSTATE

<u>From/To</u>	<u>To/From</u>	Standard Time In Minutes <u>From/To The State Line</u>
Los Angeles	London	25
	Memphis	31
	Mexico City	19
	Miami/Ft. Lauderdale	27
	Milwaukee	28
	Minneapolis	27
	New Orleans	28
	New York	29
	Newark	29
	Oklahoma City	30
	Omaha	30
	Philadelphia	30
	Phoenix	38
	Pittsburgh	28
	Portland	84
	Reno	59
	St. Louis	30
	Salt Lake City	32
	San Antonio	28
	Santiago	16
	Seattle/Tacoma	63
	Spokane	38
	Tahiti	5
	Tampa/St. Petersburg	27
	Tokyo	5
	Toronto	30
	Tucson	35
	Tulsa	31
	Vancouver, B.C.	65
	Washington, D.C.	30
	Wichita	30
Oakland	Chicago	23
	Denver	25
	Honolulu	5
	Kansas City	21
	Las Vegas	60
	New York	23
	Phoenix	74
	Portland	48
	Reno	34
	Salt Lake City	25
	Seattle	44

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT  
March 1, 1991

INTERSTATE

<u>From/To</u>	<u>To/From</u>	<u>Standard Time In Minutes From/To The State Line</u>
Ontario	Alexandria	23
	Atlanta	22
	Cherry Point	24
	Chicago	23
	Colorado Springs	23
	Columbus	22
	Dallas/Ft. Worth	22
	Denver	23
	Des Moines	23
	Fort Benning	22
	Honolulu	14
	Las Vegas	36
	Louisville	23
	Phoenix	31
	Portland	80
	Reno	34
	Salt Lake City	25
	Savannah	22
	St. Louis	23
Palm Springs	Chicago	20
	Dallas/Ft. Worth	18
	Las Vegas	33
	Phoenix	30
	Tucson	20
Palmdale	Las Vegas	43
	Phoenix	40
Redding	Klamath Falls	24
Sacramento	Chicago	12
	Dallas/Ft. Worth	24
	Denver	13
	Eugene	40
	Las Vegas	47
	Phoenix	47
	Portland	36
	Reno	31
	Salt Lake City	13
	Seattle/Tacoma	36

**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT**  
**March 1, 1991**

**INTERSTATE**

<u><b>From/To</b></u>	<u><b>To/From</b></u>	<u><b>Standard Time In Minutes From/To The State Line</b></u>
<b>San Diego</b>	Chicago	23
	Dallas	21
	Denver	29
	Honolulu	5
	Houston	16
	Las Vegas	44
	Mexico City	5
	New York	19
	Phoenix	29
	St. Louis	22
	Seattle/Tacoma	70
	Tucson	19
	Washington, D.C.	23
<b>San Francisco</b>	Albuquerque	40
	Atlanta	31
	Baltimore	24
	Boise	34
	Boston	21
	Chicago	23
	Cleveland	23
	Dallas/Ft. Worth	32
	Denver	29
	Detroit	22
	Eugene	51
	Hilo	5
	Hong Kong	5
	Honolulu	5
	Houston	44
	Kansas City	27
	Las Vegas	61
	London	24
	Medford	58
	Miami	44
	Milwaukee	23
	Minneapolis	23
	New Orleans	44
	New York	23
	Newark	23
	Oklahoma City	31
	Omaha	25
	Pasco	48
	Philadelphia	23
	Phoenix	74
	Pittsburgh	23

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT  
March 1, 1991

INTERSTATE

<u>From/To</u>	<u>To/From</u>	<u>One Half of Standard Time In Minutes</u>
San Francisco	Portland	49
	Reno	43
	San Antonio	46
	St. Louis	28
	Salt Lake City	27
	Seattle/Tacoma	46
	Spokane	49
	Tampa	41
	Toronto	21
	Tucson	68
	Tokyo	5
	Vancouver, B.C.	45
	Washington, D.C.	25
San Jose	Atlanta	31
	Chicago	23
	Dallas	36
	Dayton	25
	Denver	25
	Guatemala	47
	Honolulu	5
	Las Vegas	57
	Miami	36
	Panama City	45
	Phoenix	61
	Portland	41
	Reno	38
	Salt Lake City	24
	Seattle	42
	St. Louis	26
Santa Barbara	Las Vegas	44
	Phoenix	41
Stockton	Twin Falls	15
Travis AFB	Anchorage	30
	Cold Bay	30
	Honolulu	6
	Houston	36
	Japan	13
	Las Vegas	47
	Shemya	15
	Tacoma	36
	Tulsa	27



**CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT**  
**March 1, 1991**

**INTRASTATE**

<u>From/To</u>	<u>To/From</u>	<u>One Half of Standard Time In Minutes</u>
Arcata	Crescent City	12
	San Francisco	26
Bakersfield	Los Angeles	17
	San Jose	23
	San Francisco	27
	Santa Barbara	13
	Visalia	10
Blythe	El Centro	16
Burbank-Hollywood	Oakland	28
	Ontario	12
	Sacramento	30
	San Diego	18
	San Francisco	28
	San Jose	26
	Santa Ana	4
Chico	Redding	11
	San Francisco	20
Concord	Los Angeles	34
	San Diego	38
Crescent City	Arcata	12
El Centro	Blythe	16
Fresno	Los Angeles	24
	Ontario	25
	San Francisco	21
	San Diego	28
	Santa Ana	26
	Stockton	16
John Wayne/Orange (Santa Ana)	Burbank	4
	Fresno	26
	Long Beach	2
	Los Angeles	3
	Monterey	30
	Oakland	35
	Ontario	5
	Palm Springs	12
	Sacramento	34

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT  
March 1, 1991

INTRASTATE

<u>From/To</u>	<u>To/From</u>	<u>One Half of Standard Time In Minutes</u>
John Wayne/Orange (Santa Ana)	San Diego	12
	San Francisco	32
	San Jose	30
	Santa Barbara	19
Long Beach	Oakland	30
	San Francisco	30
	San Jose	30
	Santa Ana	2
Los Angeles	Bakersfield	17
	Fresno	24
	Monterey	27
	Oakland	30
	Ontario	10
	Palmdale	15
	Palm Springs	19
	Sacramento	32
	San Diego	17
	San Francisco	33
	San Jose	30
	Santa Ana	3
	Santa Barbara	16
Merced	Santa Maria	27
	Stockton	27
Modesto	Modesto	8
	San Francisco	15
Monterey	Merced	8
	Stockton	6
	San Francisco	14
Oakland	Santa Ana	30
Oakland	Hollywood-Burbank	28
	Long Beach	30
	Los Angeles	30
	Ontario	36
	Sacramento	15
	San Francisco	9
	San Diego	35
	San Jose	10
	Santa Ana	35
	Travis AFB	15

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT  
March 1, 1991

INTRASTATE

<u>From/To</u>	<u>To/From</u>	<u>One Half of Standard Time In Minutes</u>
Ontario	Burbank	12
	Fresno	25
	Los Angeles	10
	Oakland	36
	Ontario	5
	Palm Springs	12
	Sacramento	32
	San Diego	13
	San Francisco	32
	San Jose	27
Palm Springs	Los Angeles	19
	Ontario	12
	San Diego	15
	San Francisco	37
	Santa Ana	12
Redding	Chico	11
Sacramento	Burbank-Hollywood	30
	Fresno	19
	Los Angeles	32
	Oakland	15
	Ontario	33
	San Diego	35
	San Francisco	16
	San Jose	15
San Diego	Burbank-Hollywood	18
	Fresno	28
	Los Angeles	17
	Oakland	35
	Ontario	13
	Sacramento	35
	San Francisco	37
	San Jose	32
	Santa Ana	12
San Francisco	Arcata	26
	Bakersfield	27
	Burbank-Hollywood	28
	Chico	20
	Fresno	21
	Long Beach	30
	Los Angeles	33
	Merced	15

CALIFORNIA STANDARD FLIGHT TIMES FOR JET ENGINE AIRCRAFT  
March 1, 1991

INTRASTATE

<u>From/To</u>	<u>To/From</u>	<u>One Half of Standard Time In Minutes</u>
San Francisco	Modesto	14
	Monterey	15
	Oakland	9
	Ontario	32
	Palm Springs	37
	Redding	22
	Sacramento	16
	San Diego	37
	San Jose	13
	Santa Ana	30
	Santa Barbara	26
	Stockton	14
	Visalia	20
San Jose	Bakersfield	23
	Burbank-Hollywood	26
	Long Beach	30
	Los Angeles	30
	Oakland	10
	Sacramento	15
	San Diego	32
	San Francisco	13
	Santa Ana	30
Santa Barbara	Bakersfield	13
	Los Angeles	16
	San Francisco	26
	Santa Ana	19
Stockton	Fresno	16
	Los Angeles	27
	San Francisco	14
Visalia	Bakersfield	10
	San Francisco	20